

**EMPLOYEES' RETIREMENT SYSTEM
EMPLOYER CONTRIBUTION RATES TABLE**

JOB CATEGORY	EMPLOYER CONTRIBUTION RATE 7/1/2012-6/30/2013	EMPLOYER CONTRIBUTION RATE 7/1/2013-6/30/2014	EMPLOYER CONTRIBUTION RATE 7/1/2014-6/30/2015	EMPLOYER CONTRIBUTION RATE 7/1/2015
General Employees	15.50%	16.00%	16.50%	17.00%
Special Categories (Police Officers, Firefighters, and Corrections Officers)	22.00%	23.00%	24.00%	25.00%
Retiree Return to Work Act 179 – General Employees	9.75%	10.25%	10.75%	11.25%
Retiree Return to Work Act 121 – Special Categories (Police Officers, Firefighters, and Corrections Officers)	13.90%	14.90%	15.90%	16.90%